



# *Board of Assessors*

July 21, 2009 – 9:00 a.m. - **Minutes**

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Present: Chairman Marty Treadup, Assessor Peter Berthiaume, Clerk; Peter S. Barney, Administrative Assistant to the Board.

Meeting Called to Order at 9:15 AM.

Minutes of the July 7, meeting moved for acceptance by Mr. Berthiaume, Seconded by Mr. Treadup. Both voted in favor.

The Board voted the following excise abatements:

06-28705	\$ 66.25	plate cancelled
03-28977	\$ 17.50	car junked
04-29184	\$ 22.50	car junked
06-67558	\$ 13.33	RMV inquiry
06-63631	\$ 20.83	plate transferred
06-58666	\$ 12.08	RMV inquiry
06-28706	\$ 65.62	plate cancelled
05-26230	\$ 62.08	repossessed
06-25697	\$ 116.25	repossessed

Mr. Barney updated the board on the following:

1. On some days, staffing is touch and go. We are certainly one permanent person short.
2. The problem with some lots being dropped from estimated billing and some lots not being created has been researched and the missing step ascertained. These will be created for the final billing.  
Unlike new computer programs, the city billing system is so old that is like being in space ship going to the moon and having to crank it up and steer it with a driving wheel. We never had a chance to get Louise to train Paula in all the steps which would have prevented this error. Fortunately this problem did not affect all the new condos, and only 6 properties were removed, and 8 new ones not created all the way through, though they show in the maintenance systems.
3. On the revaluation, Carlos is finishing the review of all the B and A grade designations.
4. At the ATB we have about 30 cases, almost all residential. This is similar to last year at this time. Its 3% of the total number of abatement applications.
5. And further on the ATB we have our hands on one of the potentially biggest cases to hit the ATB in years-Not for the money but for the theory of late payments which, depending on whether the seller's attorney files it, could affect all the cases where late payments prevent the ATB from jurisdiction. The case occurred when the third quarter payment was 1 cent short which we have always used to remove the total third quarter payment from consideration in the three year averaging on cases where the taxes are over \$3000, and thus the taxpayer will probably not have enough timely payment to meet the average for the ATB to have jurisdiction. We are not the only assessors to use this computation and many attorneys over the years have agreed with us that the statute says all "parts of a payment must be paid in full". The

taxpayer's attorney disagrees with this interpretation, so we will see if his client (the seller) wished to file at ATB later this week. This will be a two part case, the first motions on jurisdiction and then depending on the decision rendered whether it gets taken up to the Appeals Court or proceeds back to ATB for the value discussion.

Mr. Treadup read the following sales and assessed values:

Address	Sale	Assessed value
291 Cornell St.	\$ 240,000	239,600
70 Greenbrier Dr.	\$ 201,000	215,200
915 Hathaway Rd.	\$ 259,900	273,900
1021 Ivers St.	\$ 210,000	199,300
260 Wilbur St.	\$ 217,000	220,900
79 Brook St. (Commercial)	\$ 625,000	539,200
196 Brownell St.	\$ 204,000	210,100
95 Capitol St.	\$ 230,000	213,600
1481 Phillips Rd. (Condo)	\$ 220,305	191,600

(Mr. Barney noted that these were arms length transactions and indicate that on good sales our F. 2009(Based on 07 market) values are not all that far away from the Calendar 2009 sales)

Next Regular Meeting: August 4, 2009 at 9:15AM.

Meeting in Adjourned at 9:55 AM

Submitted by:

Peter Berthiaume, Clerk